

on property taxes imposed by Garrett County; ~~prohibiting the governing body of Garrett County from authorizing a certain discount for certain property tax payments made during a certain time~~; and generally relating to the authority of Garrett County to establish a discount on the county property tax.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 10-301

Annotated Code of Maryland

(1986 Volume and 1991 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article – Tax – Property**

10-301.

(a) Except as otherwise provided by ~~subsection (b)~~ **SUBSECTIONS (B) AND (C)** of this section or § 10-205 of this title, the Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may authorize, by law, a discount, if the county or municipal corporation property tax, as applicable, or appropriate tax district charge that is due is paid during the grace period provided by § 10-102(b) of this title.

(b) If the county property tax is paid during the grace period, the discount on the county property tax[:

(1) on property in Garrett County is:

- (i) 5% in July;
- (ii) 4% in August; and
- (iii) 3% in September; and

(2)] on real property in Baltimore County IS:

- [(i)] (1) 2% in July; and
- [(ii)] (2) 1% in August.

~~(C) (1) IN GARRETT COUNTY, IF THE COUNTY PROPERTY TAX IS PAID IN JULY, THE DISCOUNT ON THE COUNTY PROPERTY TAX IS 2%.~~

~~(2) THE GOVERNING BODY OF GARRETT COUNTY MAY NOT AUTHORIZE A DISCOUNT FOR PROPERTY TAXES PAID IN AUGUST AND SEPTEMBER.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1992.